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PART I

IMPORTANT GOVERNMENT ORDERS

REVENUE SECRETARIAT

Directs that the scale of pay of the Revenue Inspectors, Second Grade, be fixed at Rs. 50—3—80—E. B. 4—100.

READ—

Government Order No. Fl. 2010-70—S. & A. 25-47-6, dated 21st September 1947, sanctioning the revision of the scales of pay of the Non-Gazetted Officers and *inter alia* fixing the following scales of pay for the Revenue Inspectors of the Revenue Department.

Rs. 60—5—90—E. B. 6—150 for Graduate Revenue Inspectors.
Rs. 40—2—50—E. B. 3—80 for Non-Graduate Revenue Inspectors.

2. Correspondence ending with letter No. P. C. 22—47-48, dated 17th October 1947, from the Revenue Commissioner in Mysore, forwarding with his remarks, the memorials of the Revenue Inspectors of the Department for a further revision of the scale of pay granted to the Non-Graduate Revenue Inspectors in the Government Order of 21st September 1947.

ORDER. No. R. 2238-40—L.R. 149-48-2, DATED BANGALORE, THE 9TH SEPTEMBER 1948.

After careful consideration, Government are pleased to direct that the scale of pay of the Revenue Inspectors be fixed at Rs. 50—3—80—E. B. 4—100, if they are of the Second Grade. The pay of First Grade Revenue Inspectors will be as already ordered, *viz.*, Rs. 60—5—90—E. B. 6—150. Both grades of Inspectors will get a conveyance allowance of Rs. 10 per month.

SYED ABDUL ALEEM, *Rev. Secy.*

EDUCATION SECRETARIAT

Directs that the candidates selected for overseas training be permitted to travel by First Class if they are prepared to meet the difference of cost between the Second Class and First Class Sea Passage Fare..

READ—

Official Memorandum No. E. 914-984—Edn. 109-45-395, dated 26th July 1947, directing that the candidates who are selected for overseas training and who want Air Passage instead of the Second Class Sea Passage be permitted to travel by Air if they are prepared to meet the difference of cost between the Second Class (Sea) fare and Air Passage by themselves or if they are willing to the difference being treated as a loan to be repaid by

them on their return, out of their salary in suitable instalments, candidates, however, being permitted to travel by Air if they are unable to meet the difference in cost thereof.

ORDER No. E. 2398-473—Edn. 109-45-322, DATED BANGALORE THE 15TH SEPTEMBER 1948.

Government direct that the principle of the car meeting the difference of cost, as directed in the Memorandum read above, should apply to First Class ages also.

A. C. NIRVANI GOWDA, *Ed.*

LAW SECRETARIAT

Places Sri P. Honnappa, B.A., Assistant Secretary to Government on Special Duty in connection with the arrangements pertaining to Dasara Session of the Representative Assembly 1948.

ORDER No. R. L. 586-95—R.A. 15-48-1, DATED BANGALORE THE 15TH SEPTEMBER 1948.

Sri P. Honnappa, B.A., Assistant Secretary to Government, is placed on Special Duty in charge of the arrangements in connection with the Dasara Session of the Representative Assembly commencing at Mysore from Saturday 10 October 1948.

2. Members of the Representative Assembly requested to place themselves in communication with P. Honnappa for any information or assistance that is required by them at Mysore during the Sessions of the Assembly.

3. The Deputy Commissioner, Mysore District Commissioner, City Municipality, Mysore, the Manager, Mysore State Railway, and the Executive Engineer, Headquarters Range, Mysore, are requested to render reasonable help to the officer on special duty.

S. KANAKARATNARAJ,
Legal Remembrancer and Law S.

ribes the jurisdiction of the Officers in the Sales-tax Department.

Government Order No. Fl. 5991-5993—I.T. 29-45-3, dated the 7th February 1948, sanctioning the re-organisation of the Income-tax Department.

Letter No. Fl. 8490, dated the 28th June 1948, to the Commissioner of Sales-tax stating that the Income-tax Department will have to take up the matters connected with the Sales-tax Scheme to be brought into force in the month of 1st September 1948.

Correspondence ending with letter No. C. 43-47-48, dated the 10th July 1948, from the Commissioner of Income-tax, forwarding proposals in regard to the organisation of work, the fixing of jurisdiction of officers and the entertainment of staff, in connection with the levy of Sales-tax in the State.

Official Note No. 93—Books, dated the 14th July 1948, from the Commissioner of Income-tax, forwarding duly verified the consolidated statement in respect of establishment proposed for Sales-tax work.

Government Order No. Fl. 1739-1817—S.T. 1-48-5, dated the 19th July 1948, sanctioning the proposals of the Income-tax Commissioner for the appointment of experienced officials from other Departments to carry on the work of the Sales-tax Department.

Government Order No. Fl. 1908—S.T. 4-48-2, dated the 26th August 1948, constituting the Committee for selection of candidates for the posts of Sales-tax Officers and requesting the Income-tax Commissioner to make recommendations regarding the selection of Income-tax cum Sales-tax Officers from the existing official personnel.

ORDER NO. FL. 2170-2255—S.T. 6-48-2, DATED BANGALORE, 19TH SEPTEMBER 1948.

The Income-tax Department was re-organised in February 1948 as a separate independent Department under the control and supervision of a whole-time Commissioner of Income-tax. The distribution of work and jurisdiction among the various Commissioners of Income-tax and the Income-tax Officers is as follows:

The levy of Sales-tax in the State has been ordered brought into force from 1st September 1948 and the work connected with the Sales-tax Scheme is entrusted to the Income-tax Department. Consequently, it is found necessary to re-organise the combined Department of Income-tax cum Sales-tax. The Commissioner of Income-tax was accordingly requested to examine the question in detail and submit suitable proposals to the Government. After a consideration of the detailed proposals submitted by the Commissioner of Income-tax in the matter, Government are pleased to issue the following orders:—

A. JURISDICTION.

Commissioner of Income-tax.—The Commissioner of Income-tax will be the Commissioner of Sales-tax also *Ex-officio*, in addition to exercising general supervision and control over the entire Department will exercise all the powers of Sales-tax Officers and all those of Deputy Commissioners of Income-tax under the Income-tax Act and in addition, he will exercise powers of revision under the Income-tax and Sales-tax Acts.

Deputy Commissioners of Income-tax.—There are at present four Deputy Commissioners of Income-tax and in addition the Revenue Deputy Commissioners of Shimoga, Chitaldrug Districts are *Ex-officio* Deputy Commissioners of Income-tax in regard to work in these districts. The income-tax work of these three Revenue Deputy Commissioners will be taken away and the work re-vested among the existing number of four Deputy Commissioners of Income-tax. The Deputy Commissioners of Sales-tax will be the Deputy Commissioners of Sales-tax also, *Ex-officio*, and will in addition to their income-tax work relating to assessment exceeding Rs. 15,000 and appeal cases, also be empowered to hear appeals and revision against all assessments of Sales-tax by the officers subordinate to them.

For the additional work which these Deputy Commissioners have to do in connection with Sales-tax work, they will draw a duty allowance of Rs. 75 per mensem each.

Income-tax Officers.—The existing number of Income-tax Officers will be increased from 8 to 17 and they will be Sales-tax Officers also. The Income-tax cum Sales-tax Officers will have powers of assessment work on incomes below Rs. 15,000 (except in the case of the Income-tax Officer, Mysore City, where the limit fixed is Rs. 10,000) and in addition they will also have all powers of assessment work on turnovers of Rs. 40,000 in their respective areas.

These Officers and the Special Officer attached to the office of the Commissioner of Income-tax will draw a duty allowance of Rs. 50 per mensem each for the additional work connected with the sales-tax.

8. **Assistant Sales-tax Officers.**—There will be 16 Assistant Sales-tax Officers to work along with the Income-tax Officers. The Assistant Sales-tax Officers will have no income-tax work but will deal with the assessment of sales-tax cases only and also investigate fresh cases in their areas in addition to working as Personal Assistants to the Income-tax Officers. The Assistant Sales-tax Officers will have no income-tax jurisdiction and they will render all assistance to the Income-tax Officers in the sales-tax work.

9. These officers will be appointed in the scale of Rs. 150—10—250.

10. The powers and jurisdictions of all the above mentioned officers are embodied in detail in Annexure I to this order.

ENTERTAINMENT OF ADDITIONAL STAFF.

11. **Executive Establishment.**—The existing number of six Income-tax Inspectors (including one temporary) in grade Rs. 100—10—150 will be increased to 19 and the present 13 probationary Inspectors will be absorbed against the 13 additional posts, if they are qualified. All these Inspectors will attend to sales-tax work also and for this additional work they will draw a duty allowance of Rs. 30 per mensem each.

12. No officer will be allowed to draw the duty allowance for Sales-tax work if he is already drawing any other duty allowance.

13. **Ministerial and Menial Staff.**—The entertainment of the following additional staff is sanctioned:—

1 Manager on Rs. 150—10—200.

4 Managers on Rs. 120—6—150.

17 Accountant Managers in the first grade.

1 Steno-typist in senior grade.

4 Steno-typists in junior grade.

10 First Division Clerks.

82 Second Division Clerks of whom 17 will be qualified typists and 65 as typist clerks and starting on Rs. 45—4—100.

17 Bill Collectors on Rs. 30—3—45.

10 Process Servers on Rs. 20—1—30.

14. **Menial Establishment.**—The menial establishment will consist of 72 peons distributed among the new

Income-tax cum Sales-tax Officers	...	16
Assistant Sales-tax Officers	...	32
New Offices	...	24

15. A proposition statement showing the existing strength and scales of the Income-tax Department and the sanctioned strength and scale of the combined Income-tax cum Sales-tax Department is printed as Annexure II of this order.

16. **Furniture.**—As detailed in Annexure III of this order, for purchasing the necessary items of furniture, clocks, time-pieces, fans, etc., (inclusive of articles of furniture, the purchase of which has already been separately sanctioned in Government Order No. Fl. 2008-11—S.T. 2-48, dated the 28th August 1948), a sum of Rs. 47,000 towards non-recurring expenditure and a sum of Rs. 48,000 to meet recurring expenditure towards contingencies, travelling allowance to officers and travelling allowance to establishment, transport charges and rent for buildings are sanctioned.

17. A permanent advance of Rs. 50 to each of the new offices to be opened is also sanctioned for meeting the petty contingent charges.

18. Separate orders have been issued constituting a Committee for the selection of Assistant Sales-tax Officers and the clerical establishment required.

19. The approximate amount of expenditure involved in the above proposal is expected to amount to Rs. 3,50,000 for which a demand will be placed before the Legislative Council under the new Major Head "3. C. Sales-tax."

20. The Income-tax Commissioner is requested to give effect to the above proposals from 1st September 1948 and submit a report to Government indicating the amount of additional grant actually required for expenditure during the current year.

21. He is also requested to send proposals for the re-distribution of the staff of the Income-tax Department sanctioned in Government Order No. Fl. 5991-5993—I.T. 29-45-3, dated 7th February 1947, in conformity with the changes of jurisdiction and the new charges sanctioned by Government.

S. KANAKABATNARAJ, Law Secy.

ANNEXURE I—Revised Consolidated Statement showing the Jurisdiction of Commissioner of Income-Tax, Deputy Commissioners of Income-Tax and Income-Tax Officer.

Officers	Territorial Jurisdiction	Income-Tax	Sales-tax
1. Commissioner of Income-tax.	Whole State ...	General control and all the powers of an Income-tax Officer and all those of a Deputy Commissioner under the Act and powers of revision.	General control powers of revision
2. Deputy Commissioner of Income-tax, Bangalore Urban Division (Headquarters, Bangalore).	Bangalore (Urban) District ...	All assessments of incomes above Rs. 15,000 and all company cases and all appeals against assessments of Income-tax Officers subordinate to him.	Appeals and revisions against all assessments to which the officers subordinate to him
3. Deputy Commissioner of Income-tax, Bangalore Division (Headquarters, Bangalore).	Districts of Bangalore, Kolar and Tumkur.	Do do ...	Do
4. Deputy Commissioner of Income-tax, Shimoga Division (Headquarters, Shimoga).	Districts of Shimoga, Chitaldrug and Chikmagalur.	Do do ...	Do
5. Deputy Commissioner of Income-tax, Mysore Division (Headquarters, Mysore).	Districts of Mysore, Mandya and Hassan.	All assessments of incomes above Rs. 10,000 pertaining to Mysore City and above Rs. 15,000 pertaining to Mysore District (other than Mysore City), Mandya and Hassan Districts and all company cases and all appeals against assessment of Income-tax Officers subordinate to him.	Do
6. Income-tax Officer, Bangalore, No. I Circle, (Headquarters, Bangalore).	1. Bangalore City and Bangalore North Taluk. 2. Portion of the City bounded on the East by Kankanahalli Road starting from the Southern limit of the City up to the point of intersection with South End Road, then along South End Road from that point towards the East up to the point of intersection by Sri Krishnarajendra Road, and on to the North through Sri Krishnarajendra Road, Fort Centre Road and Avenue Road up to Chickpet Chowk; on the North by a line running along Chickpet Road starting from Chickpet Avenue Road Chowk and running towards the West up to the point of intersection with Kemmangundi Road and running South along that road up to the Road leading from the Eastern Gate of the Binny Mills and West along that road up to the Eastern Gate of the Binny Mills and the North by Binny Mills Road up to the point of intersection with the Magadi Road and along Magadi Road upto the Western limit of the City and on the West and South by Bangalore City limits.	All salary cases of Government employees of and below Rs. 15,000. All assessment of incomes other than companies and salaries of and below Rs. 15,000.	All cases of turnover of and below Rs. 40,000 in area.
Income-tax Officer, Bangalore, No. II Circle, (Headquarters, Bangalore).	1. Bangalore City and Bangalore North Taluk. 2. Portion of the City bounded on the South by the Northern boundary of the I Circle, and on the East by a line running along Avenue Road starting from Avenue Road Chickpet Chowk towards the North up to the point of intersection with Kempegowda	All salary cases of Non-Government employees of and below Rs. 15,000. All assessment of incomes other than companies and salaries of and below Rs. 15,000.	Do

ANNEXURE I—contd.

Officers	Territorial Jurisdiction	Income-Tax	Sales-tax
Income-tax Officer, Bangalore, No. III Circle (Headquarters, Bangalore).	West along Kempegowda Road up to the point of intersection with the Road in front of Central College Hostel up to Kantharaja Urs Circle along Palace Road and Bellary Road up to the Northern limits of the City and on the North and West by the Bangalore City limits.		
Income-tax Officer, Bangalore, No. IV Circle, (Headquarters, Bangalore).	The rest of the City Area and Bangalore North Taluk.	All assessment of incomes (other than salaries and companies) of and below Rs. 15,000. Officer for non-resident refunds.	All cases of turnover of and above Rs. 40,000 in that area.
	1. Retroceded area and Bangalore South.	1. Salary cases of Government employees of and below Rs. 15,000.	Do
	2. Portion of Civil Station to the South of Sydney Road, Mahatma Gandhi Road and Old Madras Road up to the Eastern limits of Civil Station and Bangalore South Taluk.	2. All assessments of cases (other than salaries and companies) of incomes of and below Rs. 15,000.	
Income-tax Officer, Bangalore, No. V Circle, (Headquarters, Bangalore).	1. Retroceded Area and Bangalore South.	1. Salary cases of non-Government employees of and below Rs. 15,000 in the entire retroceded area and Bangalore South Taluk.	Do
	2. Civil Area not comprised in the IV Circle.	2. All assessments of cases other than salaries and companies of incomes of and below Rs. 15,000.	
Income-tax Officer, Bangalore District (Headquarters, Bangalore).	The whole of Bangalore District	Assessment of cases (other than companies) of incomes of and below Rs. 15,000.	Do
Income-tax Officer, Mysore District (Headquarters, Mysore).	The whole of Mysore District (except Mysore City area)	Do do ...	Do
Income-tax Officer, Mandya District (Headquarters, Mandya).	The whole of Mandya District	Do do ...	Do
Income-tax Officer, Hassan District (Headquarters, Hassan).	The whole of Hassan District	Do do ...	Do
Income-tax Officer, Kolar District (Headquarters, Kolar).	The whole of Kolar District (except Kolar Gold Field Sanitary Board, and Mining areas).	Do do ...	Do
Income-tax Officer, Tumkur District (Headquarters, Tumkur).	The whole of Tumkur District	Do do ...	Do
Income-tax Officer, Shimoga District (Headquarters, Shimoga).	The whole of Shimoga District	Do do ...	Do
Income-tax Officer, Chikmagalur District (Headquarters, Chikmagalur).	The whole of Chikmagalur District	Do do ...	Do
Income-tax Officer, Chitaldrug District (Headquarters, Chitaldrug).	The whole of Chitaldrug District except Davangere City and (Taluk).	Do do ...	Do
Income-tax Officer, Mysore City.	Mysore City	All assessment of cases of income up to Rs. 10,000 other than company cases.	Do
Income-tax Officer, Davangere Town and Taluk (Headquarters, Davangere).	Davangere City and Taluk	Assessment of cases (other than companies) of incomes of and below Rs. 15,000.	Do
Income-tax Officer, Kolar Gold Fields, (Headquarters, Robertsonpet).	Kolar Gold Field Sanitary Board and Mining areas.	Do do ...	All cases connec with Sales-tax.

ANNEXURE I—concl.

Consolidated Statement detailing Jurisdiction of Assistant Sales-tax Officers.

Officers	Territorial Jurisdiction	Pec Juris
		In-come-tax
1. Assistant Sales-tax Officer, Bangalore No. I Circle (Headquarters, Bangalore).	Portion of the City bounded on the east by Kankanhalli Road starting from the southern limit of the City up to the point of intersection with south-end road from that point towards the east up to the point of intersection by Sri Krishnarajendra Road and on to the north through Sri Krishnarajendra Road, Fort Centre Road and Avenue Road up to Chickpet Chowk, on the north by a line running through the Centre of Chickpet Road starting from Chickpet Avenue Road Chowk and running towards the west up to the point of intersection with Kemman-gundi Road and running south along that road up to the road leading from the Eastern Gate of the Binny Mills and west along that road upto the eastern gate of the Binny Mills and the north by Binny Mills Road up to the point of intersection with the Magadi Road and along Magadi Road up to the western limit of the City, and on the west and south by Banga-lore City limits.	No jurisdiction.
2. Assistant Sales-tax Officer, Bangalore No. II Circle (Headquarters, Bangalore).	Portion of the City bounded on the south by the northern boundary of the I Circle, and on the east by line running along Avenue Road starting from Avenue Road Chickpet Chowk towards north up to the point of intersection with Kempegowda Road and from that point towards west along Kempegowda Road up to the point of intersection with the road in front of Central College Hostel, upto Kantaraja Urs Circle, Palace Road and Bellary Road up to the northern limits of City and on the north and west by the Bangalore City limits.	
3. Assistant Sales-tax Officer, Bangalore No. III Circle (Headquarters, Bangalore).	The rest of the City area and Bangalore North Taluk	
4. Assistant Sales-tax Officer, Bangalore No. IV Circle (Headquarters, Bangalore).	Portion of Civil Station to the south of Sydney Road, Mahatma Gandhi Road and Old Madras Road up to the eastern limit of Civil Station and Bangalore South Taluk.	
5. Assistant Sales-tax Officer, Bangalore No. V Circle (Headquarters, Bangalore).	Civil Area not comprised in the IV Circle	
6. Assistant Sales-tax Officer, Bangalore District (Headquarters, Bangalore).	Bangalore District	
7. Assistant Sales-tax Officer, Mysore District (Headquarters, Mysore).	The whole of Mysore District (except Mysore City area)	
8. Assistant Sales-tax Officer, Mandya District (Headquarters, Mandya).	The whole of Mandya District	
9. Assistant Sales-tax Officer, Hassan District (Headquarters, Hassan).	The whole of Hassan District	
10. Assistant Sales-tax Officer, Kolar District (Headquarters, Kolar).	The whole of Kolar District (except Kolar Gold Fields Sanitary Board and Mining areas).	
11. Assistant Sales-tax Officer, Tumkur District (Headquarters, Tumkur).	The whole of Tumkur District	
12. Assistant Sales-tax Officer, Shimoga District (Headquarters, Shimoga).	The whole of Shimoga District	
13. Assistant Sales-tax Officer, Chikmagalur District (Headquarters, Chikmagalur).	The whole of Chikmagalur District	
14. Assistant Sales-tax Officer, Chitaldrug District (Headquarters, Chitaldrug).	The whole of Chitaldrug District (except Davangere City and Taluk).	
Assistant Sales-tax Officer, Davangere Town and Taluk (Headquarters, Davangere).	The whole of Davangere City and Taluk	
7. Assistant Sales-tax Officer, Mysore City.	Mysore City	

ANNEXURE II—Revised Consolidated Proposition Statement in respect of establishment required for Sales-tax.

Present or existing grade		Proposed scale		Increase per month
Designation and Present Grade	Average Cost	No.	Designation and Proposed Grade	
Commissioner of Income-tax.		Gazetted Establishment.		
	Rs.			Rs.
Deputy Commissioners of Income-tax (3 from State and 1 from Civil Area):	3,315*		Allowance to these three officers at Rs. 75 each is proposed for attending to Sales-tax work.	225
Income-tax Officers (7 from State and 1 from Civil Area). Rs. 200—25/2—250—40/2—450		17	Income-tax <i>cum</i> Sales-tax Officers Rs. 200—25/2—250—40/2—450 For the additional 3 officers now proposed their pay is worked out at minimum of Rs. 200 in the grade.	4,165
*Calculated on the actual pay the present incumbents are drawing with allowances attached to them.			*Rs. 600 at Rs. 200 each for the three new officers, Rs. 250 at Rs. 50 each for the five probationers who are now drawing only Rs. 150 each.	850*
Income-tax Probationers 5 on Rs. 150 and 1 on Rs. 225.			Allowance to the 17 Officers referred to above at Rs. 50 each for attending to Sales-tax work.	850
By absorbing the above probationers in grade pay of Income-tax Officers the increase will be only Rs. 50 per head or Rs. 250.			Allowance of Rs. 50 per month to Special Officer who is to be designated as Technical Assistant to the Commissioner for the additional work devolving on him in connection with Sales-tax Scheme.	50
		16	Assistant Sales-tax Officers at Rs. 150—10—250 (calculated at minimum pay of Rs. 150 on the basis that these people will be drawn from the seniormost officials of the Department).	50
				2,400
			Total ...	4,125 × 12
				49,500 p.a.
		Executive Establishment.		
Income-tax Inspectors Rs. 100—10—150 (5 permanent Inspectors of the Department and one other additional hand also to be drawn from the Department) ...	825	19	Inspectors of Income-tax to do duty in connection with Sales-tax also in addition to Income-tax work. Rs. 100—10—150 ..	2,612½
Probationary Inspectors calculated at Rs. 80 they are drawing now.	1,040		Allowance at Rs. 30 each for the 19 Inspectors for work connected with Sales-tax ...	570
Conveyance allowance for five Inspectors in City at Rs. 10 each.	50		Allowance to 5 additional Inspectors at Rs. 10 each in City areas.	100
Total ...	1,915		Total ...	3,282½
				1,367½ p.m.
			1,367½ × 12 = 16,410 per year.	
		Ministerial Establishment.		
		1	Manager Rs. 150—10—200 (Office of the Commissioner of Income-tax).	187½
		4	Managers Rs. 120—6—150 (Office of the 4 Deputy Commissioners).	570
		17	Accountant-Managers, Rs. 60—5—90/E.B. 6—150 (one for each of Income-tax <i>cum</i> Sales-tax Officers) ...	1,887
		1	Steno-typist Rs. 75—5—100/E.B. 10—200 (Office of the Commissioner of Income-tax) ...	147 11/12
		10	1st Division Clerks Rs. 60—5—90/E.B. 6—150 (8 1st Division clerks 2 for each of the 4 Deputy Commissioners and 2 for Commissioner's Office) ...	1,110
				1,110

ANNEXURE II—concl'd.

Present or existing grade			Proposed scale			Increase per month
No.	Designation and Present Grade	Average cost	No.	Designation and Proposed Grade	Average cost	
MINISTERIAL ESTABLISHMENT—concl'd						
					Rs.	Rs.
65	2nd Division Clerks on Rs. 40—2—50/E.B. 3—80	...	17	Typists Rs. 45—3—60—4—100 (4 for each of the offices of 17 Income-tax cum Sales-tax Officers) 68 (3 for each of the 4 Deputy Commissioners) 12 (2 for Commissioner's Office) 2	4,116 2/3	4,116 2
					82	1,310 5/12
4	Steno-typists Rs. 45—3—60/E.B. 4—100 (one for each of the 4 Deputy Commissioners)	...	17	Bill Collectors Rs. 30—3—45	308 1/3 701 1/4	308 1 701 1
				Total	10,339 $\frac{1}{12} \times 12$	1,24,069
24	Peons Rs. 18— $\frac{1}{2}$ —22 (3 for each of the 6 Income-tax cum Sales-tax Offices to be located, 5 in Bangalore City, and one in Mysore City, 2 for each of the 2 Deputy Commissioners' Offices to be located in Bangalore and 2 for Commissioner's Office)	...	48	Peons on Rs. 16— $\frac{1}{2}$ —20 (4 for each of the eleven Income-tax cum Sales-tax Offices to be located in mofussil) and 2 for each of the Deputy Commissioner's Offices to be located in mofussil)	504	50
10	Process Servers Rs. 20—1—30 (6 for Bangalore City, 2 for Mysore City and one each for Davangere and Kolar Gold Field)	...			912	91
					261 1/9	261 1
				Total	1,677 1/9 per month or 20,125 1/3 per year.	

ABSTRACT

	Rs.
Gazetted Officers	49,500
Subordinate Executive	16,410
Ministerial	1,24,069
Menial	20,125 1/3

2,10,104 1/3 or Rs. 2,10,000 per year.

ANNEXURE III.

Revised Consolidated Statement showing the Recurring and Non-recurring expenditure required in connection with Sales-tax Scheme.

				Total
<i>sted Officers:—</i>				
9 Income-tax Officers <i>cum</i> Sales-tax Officers to be appointed afresh in addition to 8 already existing.	...	...	...	25
16 Assistant Sales-tax Officers to be newly appointed.	...	...	...
<i>Gazetted Establishment:—</i>				
19 Income-tax Inspectors, 119 Clerks, 17 Bill Collectors	...	...	...	155
<i>recurring:—</i>				
FURNITURE.		Rs.		
25 Officers Tables at Rs. 100 each	...	2,500		
58 Ordinary Tables at Rs. 50 each	...	7,900		
25 Officers' Chairs at Rs. 30 each	...	750		
20 Ordinary Chairs at Rs. 16 each	...	3,520		
34 Almirahs at Rs. 145 each	...	4,930		
68 Benches at Rs. 20 each	...	1,360		
58 Pigeonholes at Rs. 50 each	...	7,900		
68 Stools at Rs. 6 each	...	408		
25 Teapots at Rs. 10 each	...	250		
			Rs.	
			29,518	
25 Table Fans at Rs. 150 each	...	...	3,750	
25 Carpets at Rs. 120 each	...	...	3,000	
25 Time-pieces at Rs. 30 each	...	...	750	
9 Office Clocks at Rs. 130 each	...	...	1,170	
9 Iron Safes at Rs. 225 each	...	...	2,025	
9 Typewriters at Rs. 700 each	...	...	6,300	
				46,513 or 47,000
<i>ring:—</i>				
Contingencies—Rs. 300 for each office (9 offices)	...	2,700		
Additional contingent grant for existing 8 offices	...	1,200		3,900
<i>to Officers:—</i>				
Fixed Travelling Allowance for 8 Income-Tax Officers <i>cum</i> Sales-tax Officers (5 at @ 75 p.m. Bangalore City, one at Mysore City, one at K.G.F. and one at Davangere).	...	7,200		
Fixed Travelling Allowance for 7 Assistant Sales-tax Officers (5 at Bangalore @ 50 p.m. City and one each at Mysore City and Davangere).	...	4,200		
T.A. for two Income-tax Officers <i>cum</i> Sales-tax Officers in Mofussil @125 p.m.	...	3,000		
T.A. for nine Mofussil Assistant Sales-tax Officers @ 75 p.m.	...	8,100		22,500
<i>to Establishment:—</i>				
For the establishment of the aforesaid 2 Mofussil Income-tax Officers <i>cum</i> @ 75 p.m. Sales-tax Officers.	...	1,800		
For such of the staff as are taken by 9 Mofussil Assistant Sales-tax Officers @ 50 during their tour.	...	3,400		7,200
Lumpsum Transportation Charges	...	...	...	2,000
Rent for Buildings	...	...	...	12,000
				47,600 or 48,000